

CITY OF WILLOW PARK

ORDINANCE NO. 537-05

AN ORDINANCE PROVIDING FOR THE REINSTATEMENT OF A TEN THOUSAND DOLLAR EXEMPTION TO THE FAIR MARKET VALUE OF A RESIDENTIAL HOMESTEAD OF AN ELIGIBLE PERSON, DISABLED OR 65 YEARS OF AGE OR OLDER, FOR TAX YEAR 2005; AND, PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of Willow Park is a municipal corporation organized under the laws of the State of Texas; and

WHEREAS, it is intent of the City of Willow Park (City) to protect the health, safety and welfare and well being of its citizens; and

WHEREAS, the 78th Session of the Texas Legislature, Regular Session, passed House Bill 136 (Acts 2003, 78th Leg., chpt. 396, §1 eff. Jan. 1, 2004) which authorized a limitation of the amount of municipal ad valorem tax that may be imposed on residential homestead of the disabled and of the elderly and their surviving spouses; and

WHEREAS the 78th Legislature, Regular Session, passed HJR 16, a Joint Resolution proposing a Constitutional Amendment, to authorize a city to establish an ad valorem tax limitation on residential homesteads of the disabled and of the elderly and their spouses which was adopted by the voters of the State, as a constitutional amendment at an election on September 13, 2003, which amended Section 1-b, Article VIII of the TEXAS CONSTITUTION by adding a new subsection (h); and

WHEREAS the City did adopt Ordinance 528-04 for Tax Year 2004 which changed or modified the calculation of the fair market value of a residential homestead for an individual who was disabled or 65 years of age or older as it related to the ad valorem tax levy of the City of Willow Park, Tx.; and

WHEREAS the percentage exemption authorized by Ordinance 528-04, in "Section 3. DURATION." thereof specifically limited its application to Tax Year 2004 and specifically reserved to the governing body, pursuant to §11.13(f) TEX. TAX CODE, the right to reinstate the

prior years exemption used to calculate residential fair market value for an individual who is disabled or is 65 years of age or older for Tax Year 2005 and subsequent tax years; and

WHEREAS pursuant to §11.13(d) – (e) TEX. TAX CODE the City may exempt from taxation a portion of the appraised value of the qualified residential homestead for a person who is disabled or is 65 years of age or older.

NOW THEREFORE:

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS:

SECTION 1. AUTHORIZATION

The Mayor, or his designees is hereby authorized and directed to implement the applicable provision of this Ordinance.

SECTION 2. EXEMPTION

An individual who is disabled or is 65 years of age or older, and is an individual other than one whose ad valorem tax amount was fixed in the first year (2004 Tax Year) the City established a tax limitation, pursuant to Ordinance 519-04, is hereby granted an exemption of Ten Thousand Dollars (\$10,000.00) from the determination of fair market value of their residential homestead for purposes of assessing ad valorem tax rate of the City. The fair market value is the value established by the Parker County Appraisal District as of January 1, 2005.

SECTION 3. RECITALS

The City Council hereby finds and declares all precatory language herein to be true and correct and approves and adopts the same herein as part of this Resolution.

SECTION 4. NOTICE

The City Secretary is instructed to: (1) forward a certified copy of this Ordinance to the Parker County Appraisal District upon its adoption; (2) shall maintain a copy of the same as a public record available for inspection at the municipal offices of the City during regular business hours; and (3) shall cause the caption to be published in the official newspaper of the City.

SECTION 5. DEFINITIONS

The terms "elderly" and "disabled" shall be defined herein in accordance with Article VIII, Section 1-b "Residence Homestead Exemption", TEX. CONSTITUTION.

SECTION 6. SEVERABILITY

If for any reason any section, paragraph, subdivision, clause, phrase or provision of this Ordinance shall be held invalid, it shall not affect any valid provisions of this or any other Ordinance of the City of Willow Park to which these rules and regulations relate.

SECTION 7. REPEALER

All Ordinances in conflict herewith be and the same are hereby repealed or amended as shown; Ordinance No. 528-04, passed and approved by the City Council on November 23, 2004, is particularly amended and repealed, except as it applies to eligible individuals, therein defined, for Tax Year 2004.

SECTION 8. PUBLICATION

That the City Secretary of the City of Willow Park, Texas is hereby ordered and directed to cause the caption of this Ordinance to be published, subsequent to its adoption.

SECTION 9. EFFECTIVE DATE

This Ordinance shall be effective on or after the publication in a newspaper of general circulation of its caption stating its purpose and penalty.

ATTEST:

Andriea Scott
/s/ _____
City Secretary/Clerk

PASSED AND APPROVED this 21st day of June , 2005.

James H. Poythress
/s/ _____
Mayor

APPROVED AS TO FORM:

[Signature]
/s/ _____
City Attorney

The Willow Park City Council in acting on Ordinance No. 537-05, did on the 21st day of June, 2005 vote as follows:

	<u>FOR</u>	<u>AGAINST</u>
James H. Poythress, Mayor	_____	_____
LaDonna Allen, Place 1	✓ _____	_____
Terry Skaggs, Place 2	✓ _____	_____
Brad Johnson, Place 3	✓ _____	_____
Jason Ellerbusch, Place 4	✓ _____	_____
Marvin Glasgow, Place 5	_____	_____